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Committee reports, August 1990

Academy of Accounting Historians

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COMMITTEE REPORTS

August, 1990

The following committee reports were submitted at the meeting of the officers and trustees and the annual business meeting of The Academy in Toronto, Canada on August 8-9, 1990. In some cases, the reports have been summarized.

BOOK REVIEWS — THE ACCOUNTING HISTORIANS JOURNAL

Nine book reviews have been submitted to the Editor of *TAHJ* for publication in the Spring, 1990 issue. Six additional reviews are now in hand for the Fall, 1990 issue; six more are still in process. The supply of books to be reviewed is dwindling. Anyone with knowledge of any interesting titles should notify the editor.

Editor: Patti A. Mills

WORKING PAPER SERIES

The following summarizes the manuscript activity for the past year:

Manuscripts received	8
Reviewed and rejected	4
Currently under review by Editorial Board	3
Accepted for publication	1

The editor has received the following numbers of Working Paper Collections:

Volume 1	40 copies
Volume 3	260 copies
Volume 4	430 copies

Subsequent shipments include: 5 copies of Volume 1; 4 copies of Volume 3 and 11 copies of Volume 4. Volume 2 has been sold out.

Editor: Horace R. Givens

ACCOUNTING HISTORY RESEARCH CENTER

AHRC has continued to receive archival materials from the Federation of Schools

of Accountancy, and work has continued to file these materials. No other materials have been received since the last report.

Due to a scheduled relocation of the School of Accountancy, little effort has been made to begin the long delayed project of cataloging the holdings of the AHRC. Plans are to catalog the holdings as part of the move in the Fall Quarter, 1990. Due to limited space, it is likely that efforts will be made to reduce the number of duplicate copies of selected publications.

Tax materials contributed by Price Waterhouse have been shipped to the Tax History Research Center.

Directors: Elliott L. Slocum
A.R. Roberts

MONOGRAPH SERIES

1. Festschrift in honor of Paul Garner

Tentative title: *"The Costing Heritage: Studies in Honor of Paul Garner"*

Two tributes plus twenty papers were submitted. Two tributes and nine papers were accepted; nine papers were rejected, and two returned for possible resubmission.

Two Tributes:

H. Thomas Johnson, "A Tribute to Paul Garner"

Guo Daoyang, "Paul Garner and China"

Papers:

Richard Fleischman, Lee Parker, and Wray Vamplew, "New Cost Accounting Perspectives on Technological Change in the British Industrial Revolution"

G.A. Lee, "Colliery Accounting in Sixteenth-Century England: The Willoughbys of Wollaton, Nottinghamshire"

Murray Wells, "The Nature of Activity Costing"

Yoshiro Kimizuka, "Evolution of Japanese Cost Accounting to 1945"

Basil Yamey, "The Earliest Book on Industrial Accounting"

Richard Mattessich, "Counting, Accounting, and the Input-Output Principle: Recent Archaeological Evidence Revising Our View of the Evolution of Early Record-Keeping"

W.T. Baxter, "Early Critics of Costing: LSE in the 1930s"

Dieter Schneider, "The Concept of Proceeds and Cost in Roman Law and Its Effects"

R.H. Parker, "Misleading Accounts? Pitfalls for Historians"

Approximately thirty-five referee reports were returned. Transfer of copyright has been requested for tributes and papers accepted. Production will begin as soon as all revisions are complete.

2. Roger Motyka's annotated bibliography of works on accounting in prerevolution Russia is with the second reviewer, who reports by phone that he will recommend publication. The reviewer currently is proof-reading all Russian titles. Bob Parker originally identified this manuscript as one the Academy might be interested in, and one reviewer has already recommended publication. I recommend that the Academy publish 300 to 500 copies from camera-ready copy.

3. I am in possession of Edward Peragallo's translation of a fourteenth century Italian ledger. I have requested transfer of copyright from his estate, although evaluation is incomplete.

Editor: Finley Graves

CLASSIC REPRINT SERIES

Two new items were added to the series in 1990. Baxter's (1950) *Studies in Accounting* and Spacek's (1986) *The*

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Development of Arthur Andersen & Co. Currently the editor is working with Richard Brief, the Garland Reprint Series editor, in an attempt to secure a complete run of the publication *Accountics* Volume 1 (April 1897) through Volume VII (September 1900).

Editor: Gary John Previts

NORTH AMERICAN RESEARCH COMMITTEE

The following items were considered by the Committee members:

1. Committee members have made numerous suggestions for new awards and fellowships. Of these, the following appear to have the greatest support. Note that possible overlaps with current awards have not been considered.

a. Competitive manuscript award (both undergraduate and graduate).

b. Award for historical analysis in the current literature.

c. Seminal contribution award for a paper or series of works that have made a lasting contribution.

d. Historical manuscript discovery award.

e. Foreign translation award.

f. Award for dissertation using archival materials.

g. Subsection awards.

2. A short list of North American research conferences has been compiled. Alan Richardson is pursuing the idea of an accounting history component at the 1991 Canadian Academic Accountants' Conference; Stan Salvary, the possibility of AAH involvement in the Economic and Business History Society conferences.

3. Esteban Hernandez Esteve of the Bank of Spain has written, indicating that he intends to issue a European call for papers shortly. A call for papers in the United States and Canada will go out shortly. Ways to make the project known among South American universities and

accounting associations have yet to be addressed.

Official Academy involvement in the publication still needs to be clarified.

Chairperson: Patty A. Mills

INTERNATIONAL RESEARCH TASK FORCE

The International Research Task Force was charged with developing a strategy to foster comparative studies of an international nature. Specifically, the task force was asked to examine the feasibility of the Academy sponsoring one or more international research conferences in 1991. Task force members were asked for suggestions of ways in which the Academy could better serve members in their country and foster cooperative efforts among accounting historians of different nationalities and viewpoints. The following is a summarization of their responses:

I. Conferences Which Might Be Receptive to Offering an Accounting History Session:

- a. Reserve a session for Accounting History at each International Congress of Economic History. During 1990, a Congress will be held at Leuven, Belgium. Conferences are held by this group approximately every two years.
- b. Encourage Academy members to submit papers to the European Accounting Association Congress. This is held annually. In 1991, the conference will be held at the University of Limburg in Maastricht, the Netherlands. Some accounting history papers with an international orientation have been presented each year.
- c. Sponsor an Accounting History session at the Annual Conference of the Accounting Association of Australia and New Zealand (AAANZ). In July, 1991, this con-

ference will be located in Brisbane, Queensland. Suitable international contributions would be welcomed by the organizers of the AAANZ conference. Temporary membership in the AAANZ may be necessary. The AAANZ has a special interest group on accounting history.

- d. Investigate the possibility of whether any of three conferences being held in German-speaking countries might be receptive to including a history session with an international theme. The conferences are:

1. The session of the Committee of Accounting within the "Verein fur Sozialpolitik" which will take place in Hanover in 1991. This group is composed of about 20 active members who are the stars of accounting research in German-speaking countries.
2. The session of the Committee of Accounting within the "Verband der Hochschullehrer fur Betriebswirtschaft" - the association of university teachers of business economics and related fields. Although the Committee officially has approximately 200 members, participation in the past has ranged from 5 to 20 members.
3. The annual conference of the "Verband der Hochschullehrer fur Betriebswirtschaftslehre e.V." to be held in 1991 in Linz, Austria. The conference theme is "Information Economy in the Corporation". While there is no possibility of sponsoring an accompanying Accounting History session, the conference rooms can be re-

served without any costs.

Note: A special effort must be undertaken to interest German speaking countries in Accounting History.

- e. Adopt a high profile at the Seventh International Conference of the International Association for Accounting Education and Research (IAAER) to be held in Washington in 1992. The IAAER has formally asked the AAA International Section to take responsibility for the conference. Thus, this section could be asked for an identified session which the Academy could organize.
- f. Begin long range planning on ways in which the Academy can best cooperate with the European Accounting Association in their planned celebration of the 500th anniversary of Pacioli's *Summa* to be held in Venice in 1994. The Academy could request that it be allocated an identified session at the conference.

II. Periodic International Conferences Sponsored or Co-Sponsored by the Academy

- a. Hold an international conference in either Christchurch, New Zealand, at the University of Canterbury, or at the National Convention Centre in Canberra, Australia. The conference could be organized under the co-sponsored of the Academy, the International Accounting Standards Committee, and the professional bodies in Australia and New Zealand. This might prove difficult due to the level of local

interest in accounting history and the location.

- b. Co-sponsor a biannual conference with the related historians of finance and business. Such a conference could be situated in towns and cities with historical attractions and resources.
- c. Accept as one of the Academy missions the periodic organization of an International Conference on Accounting History.

III. Suggested Themes for an International History Conference

- a. International accounting harmonisation.
- b. Origins of accounting in all countries. This could include a comparison of the first accounting books utilized, the development of textbooks, reference books and periodicals, the role of early Accounting Congresses in the dissemination of accounting information, and an analysis of early commercial documents.
- c. An international comparison of the development of the accounting profession in each country. The conference could cover the areas of practice in public, private, and governmental institutions, the history of professional bodies, and the history of regulation by statute, government decree, or professional pronouncements.
- d. Significant contributions to accounting thought by theoreticians world-wide.
- e. The antiquarian versus the non-antiquarian approach to accounting history.
- f. The development of accounting education.

- g. Accounting history in the classroom.
- h. Tax problems today and in accounting history.
- I. The historical role of accounting measurement and disclosure within the context of the broader financial market.

IV. Possible Manuscript Competitions

- a. A manuscript competition run in conjunction with a particular conference.
- b. A manuscript competition could be an important part of the Academy's strategy.

V. Other Suggestions

- a. The Academy could sponsor the preparation of a list of works of all accounting historians by (a) name of author; (b) date; (c) language; (d) nationality; and (e) subject.
- b. The Academy could maintain a research register including both specified interests and projects in progress.
- c. The Academy could consider creating a fund to which young researchers and those from less well-funded countries could apply to assist them in financing visits needed to conduct joint research.
- d. The Academy could create a Distinguished International Lectureship in Accounting History similar to the one sponsored by the American Accounting Association to encourage the study of accounting history at all levels of the accounting hierarchy.
- e. The Academy could annually recognize an outstanding research paper (during the annual meeting in August) that was published during the last

calendar year. Such a research article award could be in addition to the award currently given for outstanding books dealing with accounting history.

The above represents an abbreviated summary of the suggestions proposed by the Task Force members. The Task Force has made no attempt to rank or judge the relative merits of the various proposals. Further explanation and additional ideas should be forwarded to the Chairperson.

Chairperson: Sarah Reed

ACCREDITATION TASK FORCE

The task force held no meeting and the chair circulated limited correspondence. The task force is monitoring developments related to the AACSB. "Accreditation Project" and the activities of the newly formed Association of Business Colleges and Schools. The activities of these two groups will continue to be monitored by the task force during 1991.

Chairperson: Gary John Previts

SOUTHWEST REGION PhD CONSORTIUM TASK FORCE

The following is a summarization of the proposal forwarded to the Endowment Committee. Detailed planning for the consortium will not begin until it is certain that funding can be obtained. Anyone with thoughts or ideas related to the consortium program should notify the chairman.

The Academy of Accounting Historians proposes a regional doctoral consortium be held in March, 1991, prior to the Southwest meeting of the American Accounting Association in Houston. The objectives will be to examine historical methodology and its use in contemporary accounting research and to demonstrate to future faculty how history can be integrated into the accounting curricula.

The primary purpose of a doctoral consortium is to provide a forum where PhD students (from different institutions), leading academics, and professionals can interact and gain exposure to viewpoints outside their own institutions.

The consortium faculty will examine the use of historical data in contemporary accounting research in order to point out the strengths and weaknesses of the research from an historical perspective. The program will consist of five parts: (1) historical analysis and methodology, (2) an historical analysis of empirical research, (3) accounting history and the profession, (4) theory or doctrine—an analysis of contemporary research, and (5) integrating history into the accounting curriculum. The consortium will be designed to help doctoral students gain an appreciation of historical research and the importance of understanding the past in order to respond to current demands.

Currently, all the PhD granting institutions in Texas, Arkansas, Oklahoma, and Mississippi have provided a verbal commitment to participate in the consortium. Each institution (thirteen) will be invited to send two students and a faculty representative to the program. Additionally, there will be five visiting faculty as presenters.

Individual institutions will be responsible for their participants' (faculty and students) transportation. Lodging and meals would be provided for the participants along with full cost reimbursement for the visiting faculty presenters. A representative of the sponsor will be invited to address the consortium participants as a luncheon speaker.

It is hoped that the consortium will become an annual event in the region; with participation from sub-sections of the American Accounting Association as well as the Academy of Accounting Historians.

Chairperson: Alan G. Mayper

MEMBERSHIP COMMITTEE

In mid-January, 1990, the 36 members of the Academy's Membership Committee began its efforts to obtain new individual members (academics/practitioners and doctoral students) and new institutional affiliates. As of June 30, 1990, the Membership Committee had identified (e.g., by Committee members' names noted on membership applications) 28 new individual members (17 academics/practitioners, 11 doctoral students) and 23 new institutional affiliates.

The Membership Committee was organized so that individuals were assigned to cover all states in the U.S. (except Alaska) and 10 non-U.S. countries. The following incentives relate to the Membership Committee:

(1) 5 new members, One Academy monograph (#1-#5) of their choice

(2) 10 new members, Waiver of 1991 dues and one monograph of their choice

(3) 20 new members, A free room in Toronto for two nights at an AAA convention hotel (conference rate) of their choice during the AAA and Academy meetings in August 1990 or a waiver of two years dues in the Academy and a monograph of their choice

(Note: The incentives above relate to full time individual members or institutional affiliates; student members count 1/2.)

Since the recruiting of new members is an ongoing activity of the Membership Committee, it is expected that more new individual members and institutional affiliates will be obtained by the 1990 Membership Committee before the fiscal year ends December 31, 1990.

Chairperson: Ed Coffman

EDUCATION COMMITTEE

Early in the year, the Committee developed the idea of creating a series of "one-pagers" that might be used in

regular classrooms. These would cover a single historical topic that might be used in teaching accounting. An example might be the origin of the word *mortgage* for use in an intermediate class on liabilities. Ideally one side of the page would have an illustration, a map, or a diagram, of some sort that could form the basis for a transparency. The obverse would have a short teaching note. It is hoped that these might be printed and distributed by one of the national textbook publishers.

Details of what was being suggested were prepared for publication in the Notes. To date, two committee members have responded. Given the enthusiasm with which the original idea was greeted, I expect many other contributions to follow as the summer draws to a close.

I would like to suggest that the project be carried forward into next year. Assuming that the first volume is a success, this might become a standing contribution that the Academy could make to the teaching of history.

Chairperson: Michael F. van Breda

PUBLICITY COMMITTEE

The Committee has a three-part agenda for 1990 which consists of:

1. Preparing news releases on the major events of the Academy not only for those events of this year, but also to the extent plans are formalized for events in following years. Wide distribution of releases. Two sets of news releases are to be prepared; one set in advance of the event announcing the event and a second set after the event has occurred.

2. Campaign to have notices of coming events of the Academy of Accounting Historians placed in those publications who have calendars of accounting events.

3. Experiment with short one or two paragraph descriptions of accounting history events (possibly drawn from Academy publications) to be distributed to various publications, including newspapers, to see if they would be used as "filler" (pieces that are published when publication needs copy for short space).

Chairperson: Thomas J. Burns



And the sun sets on the 1990 meeting of the Academy in Toronto